



OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



FILE COPY

DARLENE GREEN
Comptroller

DR. KENNETH M. STONE, CPA
Internal Audit Executive

Internal Audit Section

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July 31, 2009

Eulonda Nevels, Program Director
YWCA
3820 West Pine
St. Louis, MO 63112

RE: Supportive Housing Program (SHP) (Project #2009-HOM15)

Dear Ms. Nevels:

Enclosed is a report of the fiscal monitoring review of the YWCA, SHP, for the period July 1, 2008 through January 31, 2009. The scope of a fiscal monitoring review is less than an audit, and as such, we do not express an opinion on the financial operations of the YWCA. Fieldwork was completed on March 6, 2009.

This review was made under authorization contained in Section 2, Article XV of the Charter, City of St. Louis, as revised and has been conducted in accordance with the *International Standards for Professional Practice of Internal Auditing* and through an agreement with the City of St. Louis Department of Human Services (DHS) to provide fiscal monitoring to all federal grant sub-recipients.

If you have any questions, please contact the Internal Audit Section at (314) 622-4723.

Sincerely,

Dr. Kenneth M. Stone, CPA
Internal Audit Executive

Enclosure

cc: Patrick Brennan, Fiscal Manager, DHS
Antoinette Triplett, Program Manager II – Homeless Services, DHS



CITY OF ST. LOUIS

**DEPARTMENT OF HUMAN SERVICES
SUPPORTIVE HOUSING PROGRAM (SHP)**

**YWCA
DOCUMENT #58160
CFDA #14.235**

**FISCAL MONITORING REVIEW
JULY 1, 2008 THROUGH JANUARY 31, 2009**

PROJECT #2009-HOM15

DATE ISSUED: JULY 31, 2009

**Prepared by:
The Internal Audit Section**



OFFICE OF THE COMPTROLLER

HONORABLE DARLENE GREEN, COMPTROLLER

**CITY OF ST. LOUIS
DEPARTMENT OF HUMAN SERVICES (DHS)
SUPPORTIVE HOUSING PROGRAM (SHP)
YWCA
FISCAL MONITORING REVIEW
JULY 1, 2008 THROUGH JANUARY 31, 2009**

TABLE OF CONTENTS

<u>Description</u>	<u>Page(s)</u>
INTRODUCTION	
Background	1
Purpose	1
Scope and Methodology	1
Exit Conference	1
SUMMARY OF OBSERVATIONS	
Conclusion	2
Status of Prior Observations	2
A-133 Status	2
Summary of Current Observations	2

INTRODUCTION

Background

Contract Name: YWCA Phyllis Wheatley Transitional Housing Program

Document Number: 56845

CFDA Number: 14.235

Contract Period: July 1, 2008 through June 30, 2010

Contract Amount: \$153,194

The contract provided federal Supportive Housing Program (SHP) funds to YWCA (Agency) for opportunities for women in the City of St. Louis to improve their lives with assistance in developing economic, social and leadership skills to successfully return to independent housing and jobs.

Purpose

The purpose of the review was to determine the Agency's compliance with federal, state and local Department of Human Services (DHS) requirements for the period July 1, 2008, through January 31, 2009, and make recommendations for improvements as considered necessary.

Scope and Methodology

Inquiries were made regarding the Agency's internal controls relating to the grants administered by DHS. Evidence was tested supporting the reports the Agency submitted to DHS and other procedures were performed as considered necessary. Fieldwork was completed on March 6, 2009.

Exit Conference

There were no current observations; therefore, an exit conference was not considered necessary.

SUMMARY OF OBSERVATIONS

Conclusion

No evidence was found to suggest that the Agency did not fully comply with federal, state and local DHS requirements.

Status of Prior Observations

The Agency's previous fiscal monitoring report, project #2008-HOM26, dated October 7, 2008, contained no observations.

A-133 Status

According to a letter received from the Agency, it expended \$500,000 or more in federal funds in its last calendar year ended December 31, 2007; therefore, it was required to have a single audit in accordance with OMB Circular A-133.

The A-133 report for the Calendar year 2007, dated May 19, 2008, rendered an unqualified opinion on the financial statements and an unqualified opinion for all major programs. There were no audit findings.

It is recommended that the A-133 audit report be accepted.

Summary of Current Observations

There were no current observations.